

Let me repeat, in order to get all of the so-called Gore middle-class tax cut, a family has to meet 25 different tests, at least one for each of the 25 proposed pieces of the Gore Middle Class tax cut. That means if you don't meet the tests, you don't get any relief, any help. Wouldn't it be better to have a 5-percent or a 10-percent tax cut, and you use the money as you see fit, if you are \$67,000, a \$72,000 family or \$35,000 or \$40,000? You have to understand or try to understand and then comply with 25 sets of rules before you see \$1 of so-called tax relief.

I thought tax policy was supposed to be neutral. The best tax policy does not try to engineer social behavior. I didn't think it was supposed to be the vehicle by which you ran scores of social programs and you told Americans if you want that program, you can pay for it and we will give you the money; but if you don't want that program, you don't get any tax relief.

GORE proposes to substitute the Internal Revenue Service for a score of Government programs. Instead of saying let's create a new federal program in this area with Government, AL GORE says file a tax return, and if you fit the cookie cutter profile, you can help your great grandmother who is sick—you get some of your tax overpayment back to help pay some of those expenses. The Government will help you. It will not help you with a program, it will help you so that you will get a piece of the taxes you pay refunded—or deducted.

This is not a step toward tax simplification. It will make the Tax Code more complicated. If it is too complicated today, it will become even more complicated. I think it would not take 3 or 4 years before the American people will force us to throw it out. But I do not think it will ever become law.

Some of the tax cuts are not even for taxpayers, much less for middle-class Americans. Because of the income limits, many people who think they are middle class are left totally out because they earn too much money to pigeonhole into AL GORE's "middle class," or to be entitled to one of the myriad tax credits the Vice President suggests is good tax policy.

A refundable tax credit is Tax Code talk for Government checks to people who do not pay Federal income taxes. It sounds more like a way to have some welfare spending and use the income tax code to administer it. There is only one refundable credit in the code now, and many believe it is one too many. But I do not believe almost all of the entire surplus that is going to go to taxpayers ought to be done in this way, with refundable tax credits going to people who pay no federal income tax so long as the person does what the Vice President thinks you ought to do with your money. Refundable child care credits, refundable day care, refundable after school care—all specific and all already covered in the Earned

Income tax credit. You don't have to be a taxpayer to get a so-called middle-income tax cut for child care, family leave, or stay-at-home parents or kids in afterschool care, or expanding the earned-income tax credit. More spending programs dressed up as tax cuts will be there for those who do not pay any taxes.

In addition to refundable credits, the Vice President proposes initiatives that this Administration has vetoed. For instance, tuition savings accounts are listed now as one of those things in the long list of things that you might put your money away for and get some tax relief. AL GORE says he would like to enact them. Interesting; this administration vetoed that bill for them more than once.

The Vice President says he is for marriage penalty relief yet the Administration vetoed the bill providing it. The Vice President's proposal is curious. Let me say there is no marriage penalty relief if you own your own home and pay a mortgage. Isn't that interesting? This administration boasts record numbers of American homeowners. Yet, they will not give a dollar of marriage tax penalty relief to people who own homes and pay mortgages, again, using the Tax Code for social approaches in the United States. Perhaps the reason for this one is there are too many people who are building too many homes, and maybe we ought to slow it down.

There is a tax credit for individual health insurance. Yet you get part of the middle-income tax cut if you need additional training, or certification programs. That is a separate notion in their Tax Code.

So, today, I would like to start a series of discussions which I will bring to the floor regularly. The next one will be: What is the George Bush tax plan. The next time I come, I will include in the RECORD the entirety of Vice President GORE's so-called middle-income tax relief. I will bring the entire list. You might say: Why are you bringing a list? Isn't a middle-income tax cut just a percentage, just a cut?

No; it is myriad programs. If you do not qualify as having done one of those, or choose to do one of them, you do not get tax credits nor refundable tax credits. That is a very new way to run America.

We are going to expand those beyond recognition. The most significant one we have now is the earned-income tax credit. It is refundable. A lot of people who pay no federal income tax get a check from the federal government under the Earned Income Tax Credit program. It is an encouragement for low-income workers to work—although we have changed that, where you do not have to work. But, just think, we have a few of them. The entire middle-income tax proposal of the Vice President is going to be specific things that specific Americans qualify for or they do not get any tax relief.

Essentially, I am going to close saying the most significant aspect of the

Bush tax cut is that the 15-percent bracket is cut to 10. This is a tax cut for taxpayers. That encompasses almost the entirety of the tax cuts—15 percent at the bottom goes to 10. But, you see, everybody at every bracket pays taxes on some of their income at the lowest rate—15-percent bracket. So cutting the lowest rate helps all taxpayers. It is very simple. You get it because of the tax bracket and whatever other things are in the current Tax Code.

I repeat, there is much talk about the top 1 percent. The top 1 percent pays 33 percent of the taxes in America. When the Bush plan is completed they will pay 34 percent of the total tax take of America.

I yield the floor.

The PRESIDING OFFICER. The Senator from Arizona is recognized for 10 minutes.

UNANIMOUS CONSENT REQUEST— S. 3059

Mr. MCCAIN. Mr. President, I would like to use 4 or 5 of those minutes in case someone who might object to the unanimous consent agreement would have time to come to the floor. I would like to say, within about 5 minutes I am going to try to get the unanimous consent agreement again.

Mr. President, this is from October 9, 2000, a copy of Newsweek magazine:

At first, the death of 14-year-old cheerleader Jessica LeAnn Taylor seemed simply to be a tragic tire failure. While heading for a football game in Mexia, Texas, on a hot October afternoon in 1998, the Ford Explorer in which Taylor was riding flipped after its left rear Firestone tire shredded at 70 miles an hour. Jessica's grieving parents sued Bridgestone/Firestone in March 1999. But over the last two months, as congressional investigators probed the recall of 6.5 million Firestone tires, the Taylors became convinced that Ford Motor Co. shares the blame for their daughter's death. So late last month the Taylors sued Ford, too, and when the case goes to trial next spring, the Taylors' lawyer Randy Roberts says he will tell the jury: "A piece of tire tread never killed anybody. People die when the vehicle rolls over. And the responsibility for the design and occupant protection of that vehicle belongs to Ford."

Since the safety crisis began, Ford executives have argued the recall was strictly a "tire issue." But as the death toll mounts to 101 lives, [it has exceeded that since then] questions about the stability of the Explorer are shifting the focus onto Ford. The carmaker is facing 80 lawsuits involving Explorers equipped with Firestones that shred at high speeds. Meanwhile, Firestone is consistently trying to blame Ford. "We could remove every one of our tires from the Explorer, and rollovers and serious accidents will continue," Firestone executive John Lampe told a congressional panel.

Mr. MCCAIN. Mr. President, there have been well over 100 deaths. Last weekend, a 10-year-old boy was killed when the driver of a Firestone-equipped Explorer had an accident near Laredo, TX. Authorities said at least one of the tires was shredded.

I am not going to repeat every human tragedy that takes place here.

But we passed a bill out of the Commerce Committee on a 20-0 vote. The majority leader is a member of that committee. He supported it. All Republican members had an opportunity to amend it, as well as those on the other side of the aisle.

I would like to repeat; I have a letter from the Secretary of Transportation. In the last paragraph, he says:

Most important, however, is expeditious action on comprehensive legislation that will strengthen NHTSA's ability to address life-threatening motor vehicle safety defects. I will work with you in any way I can to help shape legislation the Congress can approve and the President can sign into law.

Sincerely, Rodney Slater.

Mr. President, the Members of the House of Representatives are here to meet with me. They just passed a bill through the House, 42-0, from their committee.

They are prepared to take it to the floor of the House on Tuesday, is my understanding from Chairman TAUZIN and Congressman UPTON. Congressman UPTON, by the way, as we all know, is from a State where the vehicles under question are manufactured and one of the reasons he has taken a lead role here.

I hope we can get this agreement. I emphasize again my commitment to the Presiding Officer, the Senator from Alabama, to work with him on serious concerns that he has about this issue. I assure the Senator from Alabama, again, my respect for him, his experience as former attorney general of his State, and I believe his views and his input will be very important.

Also, in this unanimous consent request, there is no time limit and only relevant amendments are in order. It would be fairly easy, the way the Senate works, in the remaining days—because my understanding is now we will not be back until next Wednesday—it would be fairly easy to block this legislation, although I certainly hope that will not be the case.

Again, I thank the Senator from Alabama for his consideration of this issue.

Mr. President, I ask unanimous consent that it now be in order for the majority leader and the Democratic leader to determine the specific time and date for the consideration of S. 3059 and that only relevant amendments to the bill be in order.

The PRESIDING OFFICER. Is there objection?

Mr. VOINOVICH. Mr. President, I reserve the right to object and I shall not object, but I would like to engage in a discussion with the Senator from Arizona. I have some substantive concerns about this bill and I and my staff need some time to review the bill. I have concerns that if we are going to impose criminal penalties in this area, that standard for triggering these penalties is a clear bright line. I am also concerned that the reporting requirements as outlined presently are over broad and unworkable. I am very concerned

about safety and want to ensure that we enact solid workable legislation to protect people. I am not trying to stop this bill, just ensure that it is solid, clean, well thought through legislation.

Mr. MCCAIN. I appreciate the concerns of the Senator from Ohio and I respect his right to object. I intend to work with the Senator to resolve his concerns either before we move the bill or through the amendment process. As I have said from the beginning, all I am seeking is an opportunity for the Senate to address this matter before we adjourn.

Mr. DOMENICI. Mr. President, reserving the right to object, I will say to my friend from Arizona, I have been asked by a number of Senators who cannot be here at this hour to object in their behalf. So I do object.

The PRESIDING OFFICER. Objection is heard.

The Senator from Arizona.

Mr. MCCAIN. Mr. President, I was told by the majority leader that if Senators had objections, they would come to the floor themselves. That was the word I had from the majority leader, that those who had objections would come themselves. I have his word on that, so I took his word.

I think the Senator from New Mexico should know that was the word I was given by the majority leader of the Senate; That they would have to come down and object to this unanimous consent request themselves. So I hope the Senator from New Mexico will withdraw his objection.

Mr. DOMENICI. Mr. President, I say again to my distinguished friend from Arizona, I have no such understanding and representatives on the floor of the majority leader's office have asked me to do this.

Mr. MCCAIN. I thank the Senator from New Mexico.

Will the Senator from New Mexico, for the RECORD, say which Member or Members are objecting to this legislation?

Mr. DOMENICI. I do not believe I have to and I will not do that.

Mr. MCCAIN. I did not imply the Senator had to.

Mr. DOMENICI. I understand that. I have been asked to do this. You have asked a number of times, and the objection has been raised just as I am raising it. I regret I have to do it. I am not here suggesting you have not taken due diligence in producing this bill. I am saying in the waning moments of this session, this is what I have been asked to do, and I must object.

I thank the Senator.

The PRESIDING OFFICER. The Senator from Arizona.

Mr. MCCAIN. Mr. President, it is of interest that the Members on the other side of the aisle have no objection to moving forward with this legislation, this unanimous consent request. Therefore, I intend to continue to propound the unanimous consent request as long as it seems there might be some way to do so.

I say to the Senator from New Mexico—and I say this more in sorrow than anger—by objecting, you do take responsibility in not allowing this legislation to go forward, and I regret that deeply.

Mr. President, I suggest the absence of a quorum.

Mr. DOMENICI. Before the Senator does that, I ask for 1 minute.

The PRESIDING OFFICER. Does the Senator from Arizona withhold?

Mr. MCCAIN. I withhold.

Mr. DOMENICI. I thank you for your comments. I do not agree with you with reference to my responsibility, but I think we know each other well enough. I know what I had to do, and I know where my responsibility lies, but I thank you very much.

Mr. MCCAIN. I thank you for your response. The fact is, the Senator from New Mexico lodged the objection.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The Senator from West Virginia.

Mr. BYRD. Mr. President, will the distinguished Senator withhold his suggestion and allow me to complete some remarks?

Mr. MCCAIN. Absolutely.

Mr. BYRD. I thank the distinguished Senator.

THE SENATE SAYS GOODBYE TO SENATOR J. ROBERT KERREY

Mr. BYRD. Mr. President, in this season of fall, the view from our window on the world transforms. As the stoic Greek philosopher Heraclitus has been quoted as saying, "Nothing endures but change."

Since I became a Senator in 1959, I have observed that every 2 years the picture of the United States Senate also changes. This year will be no exception. Before we adjourn, we will wish a fond farewell to the men who have chosen to leave the hallowed halls of the Capitol to travel down new roads that will bring different vistas into view.

Five of our fellow Senators know, even before the election results are tallied in November, that come January 2001—the beginning of the 21st century and the beginning of the third millennium—they will be starting out on a new journey. One of these five has announced that he will take a position that will allow him to continue his advocacy for a fine and noble pursuit, the pursuit of education. In January, Senator BOB KERREY, the Senior Senator from Nebraska, but the youngest Senator who has announced his retirement from the Senate this session, will begin a new life, far from his native Omaha, as president of the New School University of New York City. There he certainly will have a different view from his window on the world, a much different view than the one we see from Capitol Hill.

While many of us were surprised by Senator KERREY's decision not to seek reelection at the youthful age of 57